

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
BRICKCHURCH ENTERPRISES, INC.,)	Case No. 8-22-70914-ast
)	
Debtor.)	Judge Alan S. Trust
)	

**STIPULATION AND ORDER RESOLVING “JOINT MOTION OF
BAY POINT CAPITAL PARTNERS II, L.P., BRICKCHURCH ENTERPRISES, INC.,
AND ABERDEEN ENTERPRISES, INC. FOR EMERGENCY HEARING
AND/OR ORDER RELATED TO DIP FINANCING” (ECF NO. 193)**

Upon the *Joint Motion of Bay Point Capital Partners II, L.P., Brickchurch Enterprises, Inc., and Aberdeen Enterprises, Inc. for Emergency Hearing and/or Order Related to DIP Financing* (ECF No. 193, the “Emergency Motion”), and with the consent of the United States of America, Internal Revenue Service (the “IRS”) and Louise Blouin (“Ms. Blouin”), it is hereby ORDERED as follows:

1. On or about December 7, 2022, the IRS served various notices of levy under 26 U.S.C. § 6331 upon Bay Point Capital Partners II, LP, each of such notices identifying the taxpayer as Ms. Blouin (the “Tax Levies”).

2. As stipulated and admitted by the IRS, the Tax Levies were not made for any tax debts of Brickchurch Enterprises, Inc., or its estate in bankruptcy, (collectively, the “Debtor”), and the Tax Levies were not made on property of the estate of the Debtor. The Tax Levies do not attach to any property or rights to property of the Debtor as the nominee or alter ego of Ms. Blouin. Nor do the Tax Levies attach to any property or rights to property of Aberdeen Enterprises, Inc. (“Aberdeen”) as the nominee or alter ego of Ms. Blouin.

3. As further stipulated and admitted by the IRS, the Tax Levies do not attach to any right to payment of the Debtor or Aberdeen from Bay Point under the loan (the “DIP Loan”)

approved pursuant to the *Order (I) Authorizing Debtor to Obtain Post-Petition Secured Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, and 364, and (II) Granting Liens and Super-Priority Claims* (ECF No. 172) (ECF Doc. 172), and there will be no violation of the obligations of Bay Point under the Tax Levies for any distributions made under the DIP Loan if none of the proceeds of the DIP Loan are distributed directly to Ms. Blouin.

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Dated: December 19, 2022
Central Islip, New York




Alan S. Trust
Chief United States Bankruptcy Judge